

**Illinois Department of Revenue
Regulations**

Title 86 Part 650 Section 650.101 Nature and Rate of the County Water Commission Use Tax

TITLE 86: REVENUE

**PART 650
COUNTY WATER COMMISSION USE TAX**

Section 650.101 Nature and Rate of the County Water Commission Use Tax

The Board of Commissioners of a county water commission may impose a tax upon the privilege of using, in the territory of the Commission, any item of tangible personal property which is purchased outside the territory at retail from a retailer, and which is titled or registered with an agency of this State's government, at a rate of 1/4% of the selling price of such tangible personal property within the territory, as "selling price" is defined in the "Use Tax Act". Such tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the territory. Such tax shall be collected by the Department of Revenue (Department) for a county water commission. Such tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and such State agency or State officer determine that this procedure will expedite the processing of applications for title or registration. Section 4 of the Water Commission Act of 1985, Ill. Rev. Stat. 1989, ch. 111 2/3, par. 254(d)).

(Source: Amended at 15 Ill. Reg. 5778, effective April 5, 1991)